# LEGISLATIVE SERVICES AGENCY OFFICE OF FISCAL AND MANAGEMENT ANALYSIS

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#### FISCAL IMPACT STATEMENT

**LS 6010** NOTE PREPARED: Feb 27, 2012

BILL NUMBER: SB 192 BILL AMENDED:

**SUBJECT:** Sales of Motorcycles on Sunday.

FIRST AUTHOR: Sen. Charbonneau BILL STATUS: As Passed House

FIRST SPONSOR: Rep. Soliday

FUNDS AFFECTED: X GENERAL IMPACT: State

**X** DEDICATED FEDERAL

<u>Summary of Legislation:</u> This bill permits the purchase, sale, or trade of motorcycles on Sunday. (Current law provides that a person who buys, sells, or trades motor vehicles, including motorcycles, on Sunday commits a Class B misdemeanor.)

Effective Date: July 1, 2012.

#### **Explanation of State Expenditures:**

**Explanation of State Revenues:** Any impact on Sales Tax revenue is expected to be minimal since any purchases of motorcycles on Sunday would likely have occurred anyway on some other day of the week, or, if not, would likely reduce consumer spending on other sales taxable items.

Sales tax revenue is deposited into the state General Fund, the Public Mass Transportation Fund, the Industrial Rail Service Fund, and the Commuter Rail Service Fund.

<u>Background Information:</u> According to MANTA, a source of information on small- and medium-size businesses, there are 409 motorcycle dealers in Indiana. The table below shows the number of motorcycles registered in Indiana over the last three calendar years.

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Year	No. Registered
CY 2010	208,929
CY 2009	202,146
CY 2008	204,402

### **Explanation of Local Expenditures:**

## **Explanation of Local Revenues:**

**State Agencies Affected:** BMV.

#### **Local Agencies Affected:**

<u>Information Sources:</u> http://www.manta.com/mb\_41\_ALL\_15/indiana?pg=6&search=motorcycle+dealers; BMV Annual Vehicle Registration Report.

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